

General Instructions for Beer Wholesalers Monthly Report (Form L-600)

Filing Requirements:

Every licensed wholesaler is required to make a report of all beer offered for sale within this State and pay license tax due of six-tenths cents per ounce or fractional quantity thereof no later than the twentieth of the month following the sale of the beer. Furthermore, every corporation, club, or association, or any organization or individual importing, receiving, or acquiring from without the state or from any other sources whatever beer on which the excise tax has not been paid, for use or consumption within the State is subject to the payment of this license tax.

When to file:

This return is due on the 20th day of the month following the period covered by the return and becomes delinquent on the 21st day of the month following the period covered.

On or before the 20th day, taxpayers must send to the Department of Revenue a statement showing the number of cases sold together with any other information the Department requires. Payment of the tax is due at the same time the report is filed. A return is considered filed on time if it is mailed and postmarked on or before the date it is required by law to be filed.

Electronic Payment Option

Electronic Funds Transfer System (EFT): The EFT Program offers two options of payment. These options are offered through the Automated Clearing House (ACH) system to electronically transfer tax payments. The ACH system is a nationwide network designed for this purpose and is the preferred transaction method for many financial institutions and corporations. The clearing facilities, delivery methods, and settlement services operated by the Federal Reserve System are utilized within this network in order to maintain security and increase the efficiency of transactions.

If you have additional questions or would like further information regarding electronic payment options, please feel free to call the SC Department of Revenue at 800-476-0311 or in the Columbia area dial (803) 896-1715. We may also be reached by fax at (803) 896-1779.

Timely Payment Discount:

The Department will allow a discount of 2% on the amount of the taxes reported on wholesalers monthly report if a return is filed and the taxes due on the return are paid in full on or before the final due date.

Note: In no case will any discount be allowed if the taxes are not paid in full or if either the report or the taxes are received by the department after the date due, or after the expiration of any extension granted by the department.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Instructions for Signing:

This form must be signed by the owner, partner or an authorized officer of the corporation.

Make check or money order payable to: SC Department of Revenue

Instructions for mailing:

The taxpayer should retain a copy of this form for their records. Mail the original copy to the SC Department of Revenue at the address shown below.

South Carolina Department of Revenue
Beer Tax Return
Columbia SC 29214-0137

If you have any questions or need assistance in completing this form, call (803) 896-1970 or send an email to: beertax@sctax.org

Instructions for Form L-600 - Completing Schedule A

Please read the instructions before completing your return.

List of Product Received/Purchased by Cases

NOTE: When listing case number round up to the next whole case number.

Lines 1 through 21, Invoice Listing: For each invoice, enter the invoice date, invoice number, date received and vendor name purchased and received from for each column beer was purchased and received from, and the total number of cases for that particular standard size case or keg of beer.

Columns for Case Size: For each invoice, locate the appropriate case or keg size and enter the total cases purchased and received in the column labeled for that particular case or keg size. Use the blank column space for case or keg size that is not preprinted on the form. Be sure to label the column to indicate the case or keg size.

Line 22, Total: Sum the total cases for columns labeled for that particular case size or keg size and enter the amount on Line 22 for that particular columns size case. Enter the grand total on Line 24 of the section listed as "Calculation of Beer Sold or Disposed of During Month".

Calculation of Beer Sold or Disposed of During Month (Reporting Period)

Line 23, Beginning Inventory: This figure should agree with your closing inventory from the previous report. Enter the beginning inventory amount for each size beer case or keg purchased and received.

Line 24, Purchases Received During Month: List the purchases received during the month from Line 22 for each columns particular case or keg size. Enter the total number of returns from retailers (Include invoices).

Line 25, Total: Enter the total number of cases or kegs from Lines 23 and 24 above for each column.

Line 26, Credits:

A. Less Warehouse Breakage: Enter the total amount claimed as credit due to warehouse breakage/ beer destroyed by wholesaler (pursuant to L-600 CM attachment).

B. Less Returns to Manufacturer: (Attach L-600 CM) Enter the total returns to manufacturer.

C. Less Shipped Shortage: (Attach L-600 CM): Enter the total shipped as a shortage.

Line 27, Military Sales: (Attach L-BW-603) Enter total cases of beer sold to the United States Government.

Line 28, Tax Paid From In-state Wholesaler: Enter credit for beer tax paid on beer purchased and received from licensed in-state wholesaler.

Line 29, Total: Subtract Lines 26A, B, and C, 27 and 28 from Line 25 and enter the total of each column.

Line 30, Ending Inventory: Enter all cases of beer on hand at the end of the month.

Line 31, TOTAL Taxable Cases Sold: Enter total of taxable cases for the month as a result of subtracting Line 30 from Line 29.

Line 32, Excise Tax Rate per Case: Tax rate applied to corresponding case size. The rate of tax on beer in containers not listed is six tenth of one cent per ounce (\$.006), or fractional quantity thereof.

Line 33, Excise Tax Due: Multiply the total number of taxable cases sold (Line 31) by rate of tax shown on Line 32 for each corresponding column. Add all columns totals (1-14) of Line 27 together and enter total on Line 27, Column 15.

Line 34, Total Excise Tax Due: Enter total excise tax due from adding all column totals together from Line 33. Transfer total excise tax due to Line 1, page 1 of report.

Calculation of Tax on the Front of the Beer Wholesaler's Report

Line 1, Total Excise Tax Due: Enter total from Line 34 page 2 of Schedule A.

Line 2, Less 2% Discount: A discount may be claimed when the return is filed and tax is paid in full on or before the due date of the return. No discount is allowed if the return or payment is received after the due date. The discount is computed by multiplying the tax amount of Line 1 by the discount rate (Line 1 x 0.02).

Line 3, Total Net Tax Due: Enter the net tax due as a result of subtracting Line 2 from Line 1.

Line 4, Adjustments: (Audit Payments, Credits, etc.) Attachment of supporting documentation required.

Line 5, Net Amount Due: Enter the net tax due as a result of subtracting Line 4 from Line 3.

Line 6 and 7, Penalty and Interest: Enter the total penalty and Interest amounts from calculations below or visit our website: www.sctax.org > Penalty and Interest Calculator.

FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from Line 2 on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) in the aggregate.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due (the total of Line 2 on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) in the aggregate. The penalty for failure to file and pay must be combined and entered as a total on Line 3.

INTEREST: Interest on all overdue accounts will be assessed at the rate provided under Sections 6621 and 6622 of the Internal Revenue Code. Rates may change quarterly. Interest will be compounded daily.

Line 8, Total Tax, Penalty and Interest Due: Enter the combined total of Lines 5, 6 and 7. If your tax payments are transmitted electronically, your return and your payment must be submitted on or before the day of the due date.